

SECOND REGULAR SESSION

# HOUSE BILL NO. 1476

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GRAHAM.

Read 1<sup>st</sup> time January 16, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3807L.011

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### AN ACT

To repeal section 139.235, RSMo, and to enact in lieu thereof one new section relating to passing bad checks in payment of taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 139.235, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.235, to read as follows:

139.235. Any person required to pay any tax who issues or passes a check, or other similar sight order, which is returned to the department of revenue, **county collector, or ex officio township collector** because the account upon which the check or order was drawn was closed or did not have sufficient funds at the time of presentation for payment by the department of revenue, **county collector, or ex officio township collector** to meet the face amount of the check or order, may, unless there be good cause shown, be assessed, in addition to any other penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount of the returned check or order, whichever amount is greater, but in no event shall such penalty imposed exceed one hundred dollars. The department of revenue, **county collector, or ex officio township collector** may refuse to accept any check or other similar sight order in payment of any tax currently owed plus penalty or interest from a person who previously attempted to pay such amount with a check or order that was returned to the department of revenue unless the remittance is in the form of a cashier's check, certified check, or money order.